

43 "5. It shall be the duty of the secretary of said school district
 44 when certifying the taxes to file a certified statement with the county
 45 auditor of the proper county showing the amount of such tax-free
 46 land, its description, and the branch of government by which owned.
 47 "6. When levying the school tax certified by the secretary of the
 48 school board against the taxable property of such school district, the
 49 county auditor shall deduct therefrom the amount computed by the
 50 county board of supervisors and levy the remainder against the tax-
 51 able property of said district.
 52 "7. The forms necessary for carrying out the purposes of this
 53 act shall be prepared by the state board of assessment and review."

House File No. 50. Approved March 16, 1933.

Note: The references to "preceding section" in the above act, evidently, were intended to refer to the *preceding subsection*.

CHAPTER 126

TAXATION. TAX ON INSURANCE PREMIUMS

H. F. 241

AN ACT to amend section seven thousand twenty-five (7025) of the 1931 code of Iowa, relating to domestic insurance companies' tax on gross premiums, and providing for a definition of the words "business written within the state", as contained therein.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section seven thousand twenty-five (7025) of the
 2 1931 code of Iowa, be and the same is hereby amended by adding
 3 immediately following said section the following sentence:

4 "Business written in this state shall include policies upon which no
 5 premium tax shall have been paid in any other state, issued to non-
 6 residents of this state by companies organized under the laws of this
 7 state, which companies are not subject to the jurisdiction of the
 8 courts of the state of the policyholder's residence."

1 SEC. 2. This act being deemed of immediate importance, it shall
 2 take effect and be in full force from and after its publication in Cedar
 3 Falls Daily Record, a newspaper published at Cedar Falls, Iowa, and
 4 in the Journal-Tribune, a newspaper published at Williamsburg, Iowa.

House File No. 241. Approved March 14, 1933.

I hereby certify that the foregoing act was published in the Cedar Falls Daily Record March 17, 1933, and the Williamsburg Journal-Tribune March 23, 1933.

MRS. ALEX MILLER, *Secretary of State.*